

Regular Session, 2010

HOUSE BILL NO. 849

BY REPRESENTATIVE ROY

TAX/TAXATION: Authorizes municipal tax collectors to employ private counsel or an agency for collection of delinquent taxes and provides for the collection of a fee for such services

1 AN ACT

2 To enact R.S. 33:2841.1, relative to the collection of municipal taxes; to authorize the
3 employment of private counsel or an agency to assist in the collection of delinquent
4 taxes; to require the payment of attorney fees by a tax delinquent; to provide for the
5 amount of the attorney fees; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2841.1 is hereby enacted to read as follows:

8 §2841.1 Power to employ counsel; attorney fees

9 The municipal tax collector is authorized to employ private counsel or an
10 agency to aid in the collection of all taxes that are delinquent and have become final.
11 If any taxes, interest, or penalties are collected through the assistance of a private
12 attorney or agency, an additional fee, in the amount of ten percent of the taxes,
13 interest, and penalties due, shall be paid by the taxpayer. Such fee shall be collected
14 by the tax collector as costs at the same time that the taxes, interest, and penalties are
15 collected. The provisions of this Section shall not apply to any ad valorem tax matter
16 involving correctness or legality challenges.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Roy

HB No. 849

Abstract: Authorizes a municipal tax collector to employ private counsel or an agency to assist in the collection of delinquent taxes, interest, and penalties, and authorizes the charging of a fee for such services.

Proposed law authorizes a municipal tax collector to employ private counsel or an agency to aid the in the collection of delinquent taxes. If any taxes, interest, or penalties are collected through the assistance of an attorney or agency, authorizes the imposition of an additional fee, in the amount of 10% of the taxes, interest, and penalties due, to be paid by the taxpayer. The provisions of proposed law do not apply to any ad valorem tax matter involving correctness or legality challenges.

(Adds R.S. 33:2841.1)